

## **The Expanded Food and Nutrition Education Program Budget Justification Narrative Guidelines**

- PURPOSE:** To provide a brief narrative description of line item totals listed on your Budget Sheet. To provide justification that expenses relate to meeting the goals of EFNEP.
- DUE DATE:** **Every year 60 days after the budget allocation is published.** The Budget Justification Narrative should accompany the submission of a signed [Budget Sheet](#).
- LENGTH:** 1-2 page maximum
- CONTENT:** Use the following as organizational headings for your Budget Justification Narrative:
- (1) Salaries & Benefits - Provide a brief narrative description of the number of staff and the breakdown of FTE and of salaries and benefits. This should include professional, paraprofessional, technical and clerical/secretarial staff. Do not include names or other Personally Identifiable Information (PII).
  - (2) Travel - Provide a brief narrative description of funds used for local and out of state travel. All travel expenses should relate to meeting EFNEP's goals.
  - (3) Equipment - Provide a brief narrative description of each piece of equipment purchased with EFNEP funds which costs over \$5000. Include justification that equipment purchases were in support of meeting EFNEP's goals. Any piece of equipment costing less than \$5000 should be included under "Other Expenses".
  - (4) Other Expenses – Provide a brief narrative description of other expenses. Include items such as materials and supplies; publication costs; curricula development expenses; computers, etc. Please also list any funds you intend to carry over to future years as "Carryover" under the "Other Expenses" heading. Include a statement as to why the funds are being carried over, how long you expect to carry them over (how many fiscal years) and a brief explanation of how you intend to use the funds in the carryover year(s).
  - (5) Other Sources of Funding – Provide a brief narrative description of other sources of funding such as university, county, non-tax or other sources of additional support (if applicable).
- NOTE: EFNEP funds are expected to be fully expended in the fiscal year of appropriation; however funds may be carried over for up to five years after the end of the year for which they were appropriated.***
- SIGNATURE:** The Budget Justification Narrative does not need to be signed. However, the Budget Sheet which is to be submitted at the same time as the Budget Justification Narrative **must** be signed by your Extension Director or Administrator.
- SUBMISSION:** Budget Justifications and signed Budget Sheets will be submitted as PDF attachments as part of the Formula Grant Opportunity (FGO) package.